

AFFILIATION SCHEDULE - CONSOLIDATION FILING

Issued under P.A. 228 of 1975. Filing is voluntary.

This form must be completed by all affiliated groups of corporations filing a consolidated or combined single business tax return. Attach this form to your *Single Business Tax Annual Return* (Form C-8000).

Name of Controlling Corporation	Account Number
IMPORTANT: Please read the instructions on the back before completing this form.	Authorization Number (from part 1 of your approved C-8007)

Names and Addresses of Affiliated Corporations	A <u>Controlling Corp.</u>	B	C	D
Account Number				

	A Amount	B Amount	C Amount	D Amount	Consolidated Amounts
Gross Receipts					
U.S. 1120, page 1, line 28					
U.S. 1120, page 1 line 29(a)					
U.S. 1120, page 1, line 29(b)					
U.S. 1120, page 1, line 30					

Michigan Property					
Total Property					
Michigan Wages					
Total Wages					
Michigan Sales					
Total Sales					

Prior Year SBT Loss Carryover					
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Payments A. Prior Year Overpayment Credit Forward					
B. Paid with Quarterly Returns					
C. Paid with Extension					

Instructions for C-8008

Affiliation Schedule - Consolidation Filing

Items not referenced here are explained on the form.

If there are more than four eligible members, complete a second return. Number the first form “1 of 2” and the second form “2 of 2.” Put consolidated amounts on the first page only.

Account Number: This is either your Federal Employer Identification Number (FEIN) or your Treasury Number (TR).

Authorization Number: An authorization number is assigned by the Department of Treasury to each approved *Request for Consolidated or Combined Filing of SBT Returns*, Form C-8007. The number is written at the top of an approved form.

Gross Receipts: Gross receipts is computed as though the eligible member corporations are one corporation. Receipts from intercompany transactions between eligible members that are deferred in arriving at federal consolidated taxable income as defined below are eliminated. Carry your consolidated amounts to your *SBT Annual Return*, line 10.

Federal Consolidated Taxable Income: Business income is federal consolidated taxable income as determined under IRS Regulation 1.1502.11, whether or not a consolidated federal income tax return is filed. It is redetermined as if the only members for federal consolidation were the eligible member corporations for single business tax filing. Carry your consolidated taxable income to your *SBT Annual Return*, line 11.

Loss Carryover: Business loss deduction is computed as though the eligible member corporations were filing as one corporation. Exception: a business loss carryover from a member’s separate return limitation year (SRLY), as defined in IRS Regulation 1.1502-(d) (f), is limited to that member’s allocated or apportioned tax base after capital acquisition deduction, net of recapture of capital acquisition deduction, and computed as though the member were filing a separate return. Carry your consolidated business loss deduction to your Single Business Tax Annual Return.

Payments: Enter your prior year overpayment not refunded and tax paid with quarterly returns or extensions made during the tax year for each member. The second year of consolidated filing and thereafter, these payments must be made by the controlling corporation.

You may reproduce this form.

Attach this schedule to your return.